

Non-General Fund Revenue Estimates

The table on the following page shows non-general fund revenue estimates, by fund for the tax types listed below. For further information on how the numbers are derived, see the applicable revenue estimate write-up.

- Property Tax
- Beer Tax
- Cigarette Tax
- Coal Severance Tax
- Driver's License Fee
- Health Care Facility Fees
- Liquor Excise Tax
- Lodging Facility Use Tax
- Metal Mines Tax
- Oil and Gas Production Tax
- Resource Indemnity Tax
- Resource Indemnity Trust Interest
- Tobacco Settlement Funds
- Tobacco Tax
- Wine Tax

Some non-general fund estimates have individual write-ups in this section of the report. These non-general fund revenue estimates are as follows:

- School Interest and Income
- State Land Trusts Interest and Income
- Tobacco Settlement Trust Interest
- Treasure State Endowment Fund Interest
- Treasure State Endowment Regional Water System Fund Interest
- Resource Indemnity Tax
- Resource Indemnity Trust Interest

Non-General Fund Revenue Estimates - FY 2005 through FY 2007

| Revenue Source | FY05 | FY06 | FY07 | Revenue Source | FY05 | FY06 | FY07 |
|--|--------|--------|--------|---|--------|--------|--------|
| Property Tax | | | | Liquor Excise Tax | | | |
| University 6-Mill Account (Property) | 11.438 | 11.667 | 11.941 | DPHHS (65.5%) Alcohol Treatment & Rehab. | 3.804 | 3.929 | 4.059 |
| Tobacco Settlement Funds | | | | Tribal Allocations | 0.186 | 0.192 | 0.198 |
| Tobacco Trust Fund (40%) | 10.574 | 8.612 | 8.505 | Metal Mines Tax | | | |
| Tobacco Prevention Acct. (32%) | 8.459 | 6.890 | 6.804 | Hard Rock Mining Impact Trust Account | 0.227 | 0.246 | 0.258 |
| - - Tobacco Prevention Acct. | | | | Hard Rock Mining Reclamation Debt Service Fund | 0.770 | 0.835 | 0.876 |
| - - Prevention & Stabilization | | | | Reclamation and Development Grants Account | 0.634 | 0.687 | 0.721 |
| Health Ins. Benefits Acct. (CHIP)(17%) | 4.494 | 3.660 | 3.615 | Local Impact Account | 2.175 | 2.357 | 2.473 |
| Coal Severance Tax | | | | Oil and Gas Production Tax | | | |
| Permanent Trust Fund | 4.222 | 3.941 | 3.908 | Board of Oil and Gas Conservation | 3.911 | 3.944 | 3.993 |
| Treasure State Endowment | 8.444 | 7.881 | 7.817 | County and School Distribution | 66.719 | 66.978 | 67.756 |
| Regional Water Fund | 4.222 | 3.941 | 3.908 | Coal Bed Methane Protection Account | 0.795 | 0.798 | 0.807 |
| Long Range Building Program | 4.053 | 3.783 | 3.752 | Reclamation and Development Grants Account | 1.906 | 1.913 | 1.935 |
| Coal Tax Shared SSR - Local Impacts | 2.618 | 2.443 | 2.423 | Orphan Share Account | 1.906 | 1.913 | 1.935 |
| Parks Trust | 0.429 | 0.400 | 0.397 | University System 6 - Mill Account (Oil/Gas) | 1.712 | 1.718 | 1.738 |
| Renewable Resource Debt Service (GO bonds) | 0.321 | 0.299 | 0.297 | Health Care Facility Fees | | | |
| Capitol Art Trust (Cultural Trust) | 0.213 | 0.199 | 0.197 | Nursing Facility Utilization Fee Account | 4.919 | 4.819 | 4.722 |
| Resource Indemnity Tax | | | | Prevention & Stabilization Account | 0.594 | 0.625 | 0.623 |
| CERCLA Match Debt Service | 0.000 | 0.160 | 0.320 | Driver's License Fee | | | |
| Groundwater Assessment | 0.366 | 0.366 | 0.366 | Highway Patrol Retirement (22.3% of Driver's license and 25% duplicate) | 0.886 | 0.951 | 0.905 |
| Reclamation and Development Grants Account | 0.428 | 0.320 | 0.265 | Traffic Education (20.7% of driver's license and 8.75% of duplicate) | 0.799 | 0.858 | 0.816 |
| Natural Resource Workers Scholarship Account | 0.150 | 0.150 | 0.000 | Motorcycle Safety Training (63.46%-motorcycle endorsement fee) | 0.027 | 0.029 | 0.027 |
| Orphan Share Account | 0.278 | 0.170 | 0.265 | Wine Tax | | | |
| Resource Indemnity Trust Interest | | | | DPHHS Alcohol Account (31%) | 0.684 | 0.716 | 0.749 |
| MSU-Northern (Renew Res Grants & Loans) | 0.240 | 0.240 | 0.240 | Tribal Allocations | 0.030 | 0.032 | 0.033 |
| Renewable Resource Grants & Loans | 2.672 | 2.379 | 2.589 | Beer Tax | | | |
| Reclamation & Development Grants | 2.386 | 1.942 | 2.187 | DPHHS Alcohol Account (23.26%) | 0.885 | 0.901 | 0.917 |
| Groundwater Assessment | 0.300 | 0.300 | 0.300 | Tribal Allocations | 0.058 | 0.059 | 0.061 |
| Environmental Contingency | 0.000 | 0.175 | 0.000 | Lodging Facility Use Tax | | | |
| Oil & Gas Damage Mitigation | 0.000 | 0.050 | 0.000 | DOR Tax Administration | 0.141 | 0.146 | 0.150 |
| Water Storage | 0.000 | 0.500 | 0.000 | State Agency Reimbursements | 0.117 | 0.120 | 0.124 |
| Trout Habitat Enhancement | 0.350 | 0.500 | 0.500 | Montana Heritage Preservation & Development Acct | 0.400 | 0.400 | 0.400 |
| Hazardous Waste/CERCLA | 0.580 | 0.328 | 0.510 | Historical Society - Sites & Signs | 0.134 | 0.142 | 0.152 |
| Environmental Quality Protection | 0.198 | 0.114 | 0.177 | University System - Montana Travel Research | 0.335 | 0.355 | 0.380 |
| Cigarette Tax | | | | DFWP Parks Maintenance | 0.870 | 0.924 | 0.987 |
| Long Range Building Fund (4.3%) | 1.696 | 1.633 | 1.591 | DOC Promotion of Tourism and Movie / TV | 9.037 | 9.596 | 10.250 |
| DPHHS (VA Hospital) (8.3% or \$2m) | 2.000 | 2.000 | 2.000 | Nonprofit Tourism Corps. (Regional Acc. Tax) | 3.012 | 3.199 | 3.417 |
| Tribal (agreement) Allocations | 0.851 | 1.208 | 1.172 | Tobacco Tax | | | |
| Tobacco Tax | | | | Tribal (agreement) Allocations | 0.084 | 0.103 | 0.103 |